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इस भाग में भिन्न पृष्ठ संख्या दी जाती है जिससे कि यह अलग संकलन के रूप में रखा जा सके।
Separate paging is given to this Part in order that it may be filed as a separate compilation.

MINISTRY OF FINANCE

(Department of Revenue and Insurance)

ORDER

INCOME-TAX

New Delhi, the 7th January 1970

THE TAXATION LAWS (EXTENSION TO UNION TERRITORIES) (REMOVAL OF DIFFICULTIES) ORDER, 1970

S.O. 142.—Whereas certain difficulties have arisen in giving effect to the provisions of the Income-tax Act, 1961 (43 of 1961), in the Union territories of Dadra and Nagar Haveli and Goa, Daman and Diu.

Now, therefore, in exercise of the powers conferred by section 7 of the Taxation Laws (Extension to Union Territories) Regulation, 1963 (3 of 1963), the Central Government hereby makes the following Order, namely:—

1. **Short title.**—This Order may be called the Taxation Laws (Extension to Union Territories) (Removal of Difficulties) Order, 1970.

2. **Rebate or deduction in respect of life insurance premia, etc.**—(1) In making an assessment under the Income-tax Act, 1961 (43 of 1961) (hereinafter referred to as the Income-tax Act), the following provisions shall apply in the case of an assessee, being an association of persons or a body of individuals consisting only of a husband and wife governed by the system of community of property in force in the Union territories of Dadra and Nagar Haveli and Goa, Daman and Diu, namely:—

(a) where the assessment relates to the assessment year commencing on the 1st day of April, 1963 or the 1st day of April, 1964, the provisions of section 87 of the Income-tax Act, as that section stood before it was

repealed by Act 20 of 1967, shall be deemed to have applied in relation to the sums specified in sub-paragraph (2) of this paragraph in the same manner as they had applied in relation to the sums referred to in sub-clause (i) or sub-clause (ii) of clause (a), or clause (f), of sub-section (1) of that section in the case of an individual;

(b) where the assessment relates to the assessment year commencing on the 1st day of April, 1964, the provisions of section 99A of the Income-tax Act, as that section stood before it was repealed by Act 10 of 1965, shall be deemed to have applied in relation to the sums specified in sub-paragraph (2) of this paragraph in the same manner as they applied in relation to the sums referred to in sub-clause (i) or sub-clause (ii) of clause (a), or clause (f), of sub-section (1) of section 87 of the Income-tax Act, as that section stood before it was repealed by Act 20 of 1967, in the case of an individual;

(c) where the assessment relates to the assessment year commencing on the 1st day of April, 1965, the 1st day of April, 1966 or the 1st day of April, 1967, the provisions of section 80A of the Income-tax Act, as that section stood at the relevant time, shall be deemed to have applied in relation to the sums specified in sub-paragraph (2) of this paragraph in the same manner as they had applied in relation to the sums referred to in sub-clause (i) or sub-clause (ii) of clause (a), or clause (f), of sub-section (2) of that section in the case of an individual;

(d) where the assessment relates to the assessment year commencing on the 1st day of April, 1968 or the 1st day of April, 1969 or the 1st day of April, 1970, the provisions of section 80C of the Income-tax Act, shall apply in relation to the sums specified in sub-paragraph (2) of this paragraph, in the same manner as they apply in relation to the sums referred to in sub-clause (i), or sub-clause (ii) or sub-clause (iv) of clause (a), or clause (f), of sub-section (2) of that section in the case of an individual.

(2) The sums referred to in sub-paragraph (1) of this paragraph shall be the following, namely:—

(a) any sums paid in the previous year by the assessee, being an association of persons or body of individuals referred to in that sub-paragraph, out of its income chargeable to tax—

(i) to effect or to keep in force an insurance on the life of any member of such association or body, and, where the assessment relates to the assessment year commencing on the 1st day of April, 1970, also the sums paid to effect or to keep in force an insurance on the life of any child of any of the members of such association or body; or

(ii) to effect or to keep in force a contract for a deferred annuity on the life of any member of such association or body and, where the assessment relates to the assessment year commencing on the 1st day of April, 1970, also the sums paid to effect or to keep in force a contract for a deferred annuity on the life of any child of any of the members of such association or body; or

(iii) where the assessment relates to the assessment year commencing on the 1st day of April, 1969, or the 1st day of April, 1970, as a contribution to any provident fund set up by the Central Government and notified by it in the Official Gazette for the purposes of sub-clause (iv) of clause (a) of sub-section (2) of section 80C of the Income Tax Act;

(b) any sums deposited, in the previous year by such association or body out of its income chargeable to tax, in a ten-year account or a fifteen-year account under the Post Office Saving Bank (Cumulative Time Deposits) Rules, 1959, as amended from time to time.

[No. 1/F. No. 1(356)/69-TPL.]

R. N. MUTTOO, Addl. Secy.

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